G.R.S. IX—3]

Previous references.
Mal 55 W 45 P 8 176 (1923 Mal

File No. 59-V3
Serial Nos. 40 & 45

Later references.
Mal 99-314 (1-71, 77-175

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for Marshalls

SUBJECT.

Levy of professional tax on Peasoon Tenyan Emuna capitals

45 & 70. The D & Masoom Mustual Mod 7787/d 31 3 24

Sanctions the levy of tax

3-4-24

G R S 11] 1923-24

GENERAL AND REVENUE SECRETARIAT

Mk

NOTES

File No 59

FILE HEADING

Levy of professional tax by the Hassan Mk Cl

From

The Pt Commr Mk Cl Hassan

No. 920 Dated 4 3 24 Received 7 3 24

Diary No 5151 Encl 4 Spare Copies Serial No. 39

BRIEF ABSTRACT OF LETTER

Requests sanction to the levy of the professional tax in the Hassan Municipality tentatively for 1923 24 also

NOTES AND ORDERS

Reg H

Reg V

Reg D

Levy of the period must show the receipt this letter in the month

The G O of 9/6/22 was based on the D C's letter dt 11th April 1922, which made no mention of the tentative character of the levy He now refers to an earlier letter dt 4/3/1922 wherein it was proposed to levy the tax as an experimental measure for one year

NOTES—First Sheet.

R S III 2}

General and Revenue Secretariat

Red File No 5-9 of 1925

Serial No

1) Dft sanctioning the present request submd for appl

2) (Lt Col Levy)

3) Drafting be abbd

1st Member

Sanctions the recommendation qtd in the margin

1923-24.

From,

E. Narasma Esquire,
President,

To

The Deputy Commissioner,
Hassan District,

H A S S A N.

Through:-

The Secretary to Government,
Legal & Legislative Depts.,

B a n g a l o r e.

Sir,

I have the honour to forward herewith the Income-Tax Return of the Hassan Municipal Council for the year 1923-24 together with a Demand Note for Rs. 1,65,000 (One lakh sixty five thousand only) in favour of the Taluk Treasurer, Hassan, in payment of the Income-Tax for the year 1923-24.

The Municipality has not received any Income-Tax Refund Order for the year 1923-24 and the Income-Tax Demand Note now forwarded is the first that has been received by the Municipality.

I have the honour to be,
Sir,
Your most obedient servant,

Town Municipal Office,
Hassan.
Dated 4th March 1924.

From,

H. Boreiah Esquire,

President, Town Municipal Council,

Hassan.

To,

The Hon'ble Nagappa Esquire, Bar-at-Law.,

Secretary to Government,

Local & Legislative Department,

Bangalore.

GENERAL & REVENUE SECRETARIAT
7 MAR 1924
LOCAL SELF GOVT BRANCH

Sir,

In forwarding herewith copy of resolution of the Hassan Town Municipal Council in their meeting held on 22-2-1924 in re: the levy of Professional Tax in the Municipality for the year 1923-24, I have the honor to state as follows :-

In this office letter No.782 dated 6-3-1923 (copy enclosed) sanction of Government was sought to try the system of the levy of Professional Tax tentatively for one year and the Government in their letter No.L.122/M.I.S.-31-178 dated 8-8-1923 sanctioned the levy. (copy enclosed)

The question of the continuance or otherwise of the Professional Tax, was under consideration of the Council who have resolved that the Professional Tax levied during the year 1923-23 be tried for the year 1923-24 as well, as the same was not sufficiently tested during last year.

I have the honor to request you therefore to obtain early sanction of Government to the levy of professional Tax for the year 1923-24.

A copy of the Bye-laws previously sanctioned by Government is also herein enclosed.

I have the honor to be,

Sir,

Your most obedient servant,

President,
Town Municipal Council,
Hassan.

Forwarded with compliments
6/3/24 K Nagarkar

5

Proceedings of a Special Meeting of the Hassan Town Municipal Council, in the Municipal Office, Hassan, on Friday the 22nd February 1924.

present:- 17. Members. Absent:- 5. Members.

x x x
x x x

It. Read the resolution of the Managing Committee dated 20th June 1923 stating that the old Shop-tax be revived and the existing Profession Tax continued for a further period of one year, exemption being granted to the Shop-keepers regarding the Profession Tax and that a Committee be ap--pointed for the purpose of levying the Shop-tax.

Read also the resolution of the Municipal Council dated 31-7-1923 approving the suggestions of the Managing Committee and appointing a Special Committee for the purpose.

Read also the resolution of the Special Committee stating that the levy of both Professional Tax and Shop-tax is inequitable and not in accordance with the Orders of Government, that the policy regarding the levy of Pro-fessional Tax in lieu of Shop-tax be finally laid down by the Council

Resolution:- The levy of only Professional Tax be tried for this year as well and tested.

x x x

"Copy."

4

President,
Town Municipal Council,
Hassan.

Letter No.762 dated 4-3-1922 from the President, Town Municipal Council, Hassan, to the Secretary to the Government of Mysore, Revenue Department Bangalore, through the Deputy Commissioner, Hassan District.

In submitting herewith the Bye-laws passed by the Hassan Town Municipal Council at their Special Meeting held on 18-2-1922 re: levy of Profession Tax in the Hassan Town Municipality in lieu of the existing Shop and Oil Mill Taxes, I have the honor to state that no objections have been received till now though the notification was published in the month of August 1921.

I request you to kindly obtain early sanction of Government for the levy of the profession Tax in this Municipality, tentatively for one year from 1st July 1922, as resolved by the Municipal Council. A copy of the resolution is herein enclosed.

"C o p y."

President,
Town Municipal Council,
Hassan.

Proceedings of the Government of His Highness the Maharaja of Mysore

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R e a d :-

Letter No.R.O.C.254-21/L.S.C. dated 11th April 1928 from the Deputy Commissioner, Hassan District, requesting sanction to the Draft Rules under Section 66(1) of the Municipal Regulation framed by the Hassan Town Municipal Council for the Assessment of a Tax on Professions, Trades and Callings and Offices and appointments.

Order No.L.7280/M1:28-21-178 dated 9th June 1928 from the Secretary to Revenue Department(incharge)to the Deputy Commissioner, Hassan District, with a copy of the Sanctioned rules.

S a n c t i o n e d.

2. The Deputy Commissioner is requested to get the Bye-laws printed and fifteen copies thereof supplied to this Office for record.

"C o p y."

President,
Town Municipal Council,
[redacted].

HASSAN TOWN MUNICIPALITY

Rules for the Assessment of a Tax on Professions Trades and Callings and on Offices and Appointments sanctioned in G O No L 7329—Ml 55 21 76 dated 9th June 1922

Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions trades and callings and office and appointments —

1 In the rules the word Person shall include a firm company or association

2 Every person who within the Hassan Town exercises any profession art trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are le s than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under these rules from a firm company or association or undivided Hindu family may be levied from any member of that firm company or association or family

6 When a person exercises more than one profession art trade or calling or hold more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf every person exercising any profession art trade or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition be bound to furnish a statement under his signature in writing in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorised by them in his behalf may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

(2) any employer or the head or secretary or any public or private office or a firm or company

(*a*) to furnish within a specified time a list in writing of the names of all persons in his employ or in the employ of such office firm or company with a statement of the salary or income of each of the same

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer head secretary as the case may be is the agent

9 On or before 1st January and July every year an assessment list in the form appended shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Notwithstanding anything in these rules every person commencing to exercise any profession art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under rule VII shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession art, trade or calling or office or appointment or his place of business, shall within thirty days of such change give intimation thereof to the President or Vice President of the Town Municipal Council

12 The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

13 (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession art trade or calling or office or appointment has been given to the Vice President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by rule VII VIII X and XI shall be punishable with a fine which may extend to Rs 50

SCHEDULE III

(Section 59 Clause x) Tax on Arts, Profession Trades and Callings

Class I

Every person holding any office or appointment public or private or employment in any capacity whose pay salary or pension amounts to Rs 2 000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2 000 a month or upwards —

(i) Carrying on business as a Company	Yearly Rs. 100
(ii) Abkari Renters Wholesale and Retail Traders and Manufacturers	
(iii) Bankers Money lenders Money changers and Pawn brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes Under writers Brokers and Dealers in Securities Shares or Bill of Exchange	
(vi) Practising Barristers Advocates High Court Vakils Solicitors Attorneys Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including *Hakims* and *Vaidyas*	
(viii) Dentists and Veterinary Surgeons	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll framers	
(xi) Keepers of Hotels Lodging houses Boarding houses or Bilhard saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills Warehouses Printing Presses, Oil Presses Cotton Presses and Presses and Factories of all kinds	
(xiv) Professional Artists Photographers Actors Owners or Managers of Circus or Theatrical Companies Musicians and Dancers	
(xv) Dealers in Animals or Vehicles and owners or Keepers of Livery Stables or Hackney Carriages	
(xvi) Artizans	

Class II

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1 500 a month	Rs 75

Class III

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1 000 a month or upwards	50

Class IV

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 500 a month or upwards	25

Class V

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 300 a month or upwards	12

Class VI

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 200 a month or upwards	

Class VII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards

Class VIII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 50 a month or upwards

Class IX

Every person described in Class I whose pay salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards

NOTE —The above classification is subject to the following provisions namely —

Proviso 1 —No owner of a Cotton Press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader Ship owner Banker Dubash Barrister Advocate High Court Vakil Solicitor Attorney Architect Civil Engineer Mill Owner or Factory Owner shall be placed in any class below Class V

Proviso 3 —No Abkari renter (other than a mere liquor shop keeper) Editor or Proprietor of a Newspaper Under writer Broker or other Dealer in Securities Shares or Bills of exchange and no First Grade Pleader Medical Practitioner (other than a Hakim or Vaidyan) Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat Owner Auctioneer Money lender Second Grade Pleader Vakil Law Agent Owner or Farmer of Market Toll farmer Keeper of a Hotel Lodging house Boarding house or Billiard saloon and no Builder Surveyor or Owner of a Warehouse or Press (other than a Cotton Press or Oil Press) shall be placed in any class below Class VII

The return furnished by as to the his liability to Profession tax for the year

Name and address of party	Nature of profession or trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Date Signature of party

Division No

Serial No.	Name of party	Assessment No. in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4		6	7	8	9	10	

dwelling place whether among the members of the house or among persons who have come from other places *immediately give information of the fact* either personally or in writing to an officer of the Municipality not below the rank of Sanitary Inspector or to the nearest Medical institution

Every medical person who treats or becomes cognizant of the existence of any infectious disease in any private or public building other than a public hospital, shall give information of the same with the least possible delay to the said authority

In case of death occurring from any disease under suspicious circumstances the nearest relative or the occupier of the house shall within 24 hours after the occurrence of the same report the matter at the office of the Registrar of Births and Deaths

Any person violating this bye law without a reasonable excuse shall on conviction before a Magistrate be liable to a fine not exceeding Rs 5

(2) Any person authorized by the Municipal President or Vice President in this behalf may on the advice of the District Medical or Sanitary Officer or in their absence the Senior Sub Assistant Surgeon in charge of the District Hospital at any time without notice or after giving such notice of his intention as shall in the circumstances appear to him to be reasonable inspect any place in which any such infectious disease is suspected to exist and take such measures as he shall think fit to prevent the spread of such disease beyond such place and may remove from such house or dwelling place persons suffering from infectious disease and persons in contact with such persons to any Hospital or place set apart for them due care and treatment provided no compulsion is used in this behalf on any account

(3) The person so authorised shall take steps to cause such house or dwelling place to be forthwith disinfected or otherwise cleaned in the manner prescribed by such Medical Officer

(4) No house or other building situated within the Municipal limits shall be let out or permitted to be occupied by any person whom the owner or occupier thereof knows or has reason to believe to be suffering from any such disease dangerous to public health at the time of such letting or permitting without a certificate from the Senior Medical or Sanitary Officer as to the sanitary condition of such house or dwelling place and as to the suitability of accommodation therein for the reception of such patient and no person shall let a building or part thereof in which he knows or has reason to know that a person has been suffering from any such disease without first having such building or part thereof disinfected to the satisfaction of the Senior Medical or Sanitary Officer Any person infringing this bye law without reasonable excuse shall on conviction before a Magistrate be liable to a fine not exceeding Rs 5

II (1) On the occurrence of any case of anthrax or glanders or rinderpest or any disease affecting horses dogs cattle sheep or goats notice of the same shall be given by the owner or care taker of the affected animal on his becoming cognizant of such disease *either personally or in writing* to the Assistant Veterinary Inspector Veterinary Department Hassan or to the Sanitary Inspector of the town

(2) The Assistant Veterinary Inspector shall on receiving information of the existence of any such disease make necessary enquiries and if he is satisfied that the removal or segregation of the affected animal is necessary require the owners to remove within a reasonable time such animal to any institution maintained by the Municipality for its due care and treatment or to keep it at such place as may be approved of by him On a report from the Veterinary Inspector that the destruction of any animal is necessary by reason of its suffering from such disease the animal may be destroyed with the consent of the owner

(3) Every place which is occupied by an animal suffering from such disease and every thing which may have come into contact with such animal whilst so suffering shall be immediately cleansed and disinfected at the cost of the council in such manner as may be required by the Assistant Veterinary Inspector and if any such thing is in the opinion of that officer not succeptable of efficient disinfection he shall require it to be destroyed provided that for all articles so destroyed such compensation shall be paid as the President or Vice President may after necessary enquiry consider reasonable

(4) No stall or building occupied by an animal suffering from such disease shall be reoccupied until at least seven days after it has been so disinfected

(5) Whoever without reasonable excuse fails to remove any animal when required to do so under bye law No 2 or infringe the provisions of bye laws 1 and 4 sh con viction before a Magistrate be liable to a fine not exceeding Rs 5

(6) Any dog found straying in any public street or place without a collar a [illegible] ownerless may be destroyed by any person so authorised by the President o President in that behalf

MAHOMED
For *President*

G.R.S. VI G 31]

SUBJECT..... -- --

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Diary No. of letter replied to. 5.15-1

General and Revenue Secretariat

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, *the* 192

Date of issue. 31/ಅಕ್ಟೋ

Signed by .....

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette, English Part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette, Kannada Part?

Section ಸಾಕ

File No S-9-25

Serial No 45

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Lr no L 7289/Rev 55-21-176 dt 9/6/24 sanctioning the levy of Professional tax in the Hassan Town Municipality during 1923-24

2 Letter no 920 dt 4/3/24 from the Pl Town Mal Ol Hassan, requesting sanction to the levy of the Professional tax during 1923-24 as an experimental measure also, in accordance with the Rule Order thereon Non Commissioner's dt 22/2/24

Order no L 7787

Sanctioned

To, The Deputy Commissioner of Hassan

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21/3/24